State of Maryland

Board of Certified Public Accountants

Business Meeting Minutes

Tuesday, June 3, 2025

*Via Google Meets Teleconference*

**MEMBERS**

**IN ATTENDANCE:** Dr. Jan Williams, Chair

Joseph Petito

Barrett Young

Brian Dunne

Pamela Gray

Jeffery Wilson, II

Joan Pratt

**ABSENT MEMBER:**

**DLLR OFFICIALS/STAFF:** Christopher Dorsey, Executive Director

Robert Pambianco, Legal Counsel

Sharron McNeill, Office Supervisor

Shemirra Massie, Administrative Officer I

**OTHERS PRESENT:** Rebekah Olson, MACPA

Marybeth Halpern, MACPA

The June 3, 2025, Maryland Board of Public Accountancy meeting was called to order at 9:04 AM by Dr. Jan Williams, Chair.

Upon a motion **(I)** by Mr. Petito and seconded by Ms. Gray, the May 6, 2025, meeting minutes were unanimously approved.

**Chairman’s Report**

Dr. Williams advised that she will start reaching out to other colleges to try to schedule the next in-person campus meeting.

Upon a motion **(II)** by Ms. Gray and seconded by Mr. Young, the Chairman’s Report was unanimously approved.

**Executive Director’s Report**

Mr. Dorsey advised that On May 13, 2025, he was on the NASBA’s director’s meeting and the main topic of discussion was the alternative pathways legislation. It appears that most states are in the same position as Maryland, proposing legislation for alternative pathways due to the CPA Pipeline. Mr. Dorsey anticipates that this will be a big topic of discussion at the NASBA Eastern Regional conference later this month. Mr. Petito and Mr. Dorsey will both be attending the conference.

Upon a motion **(III)** by Mr. Petito seconded by Mr. Wilson, the Board unanimously approved the Executive Director’s report.

**Exam Appeals**

There were zero (0) Exam Appeals

**Education Committee Report**

Dr. Williams presented the Education Report. There were ten (10) Exam approvals and five (5) exam denials. There was one (1) Transfer of Grades approval application and one (1)Transfer of Grades application denial for May.

Upon a motion **(IV)** by Ms. Gray and seconded by Mr. Dunne, the Board unanimously approved the Education Report.

**Experience Committee Report**

Ms. Pratt presented the Experience Report. There were fourteen (14) Maryland candidate license application approvals and zero (0) Maryland candidate application denials for May.

Nine (9) Reciprocal application approvals originated from the following jurisdictions: one (1)-DL, one (1)-FL, one (1)-PA, six (6)-VA

There were zero (0)Reciprocal application denials for May.

Upon a motion **(V)** by Mr. Dunne and seconded by Ms. Gray, the Board unanimously approved the Experience Report.

**Firm Permit Committee Report**

Mr. Dunne presented the Firm Permit Committee Report. Two (2) firm approvals and zero (0) firms closed for June.

Upon a motion **(VI)** by Mr. Petito and seconded by Mr. Wilson II, the Board unanimously approved the Firm Permit Report.

**Peer Review Oversight Committee Report**

Ms. Gray reported the following: two (2) newly enrolled firms in the Peer Review Program; one (1) firm had reviews accepted; zero (0) first-time passes with deficiencies; one (1) first-time fail; and two (2) firms were dropped or terminated.

Upon a motion **(VII)** by Mr. Wilson II and seconded by Mr. Young, the Board unanimously approved the Peer Review Report.

**Unfinished Business**

**Statute Update for Alternative Pathways for Licensure**

The Board continued the discussion on alternative pathways for licensure and voted to accept the language as written below.

**§2-303 Education**

1.In order to take the examination, an applicant shall hold a baccalaureate or higher degree that meets the requirements of this section.

2. In order to become licensed, in addition to the other qualifications for a license set forth in this subtitle, an applicant shall have satisfactorily completed:

(i) a master’s degree (with a concentration in accounting or an equivalent of a concentration in accounting) and not less than 1 year of practical work experience as defined in subsection 302(f)(5)(i) of this subtitle; or

(ii) a baccalaureate degree plus an additional 30 semester credit hours (with a concentration

in accounting or an equivalent of a concentration in accounting) and not less than 1 year of

practical work experience as defined in subsection 302(f)(5)(i) of this subtitle; or

(iii) a baccalaureate degree with a concentration in accounting (or an equivalent of a concentration in accounting) and not less than 2 years of practical work experience as defined in subsection 302(f)(5)(ii) of this subtitle.

(b) The applicant shall have completed for the baccalaureate or master’s degree required by

subsections (a)(1) and (a)(2) a curriculum that the Board considers to constitute:

(1) a major in accounting; or

(2) a substantial equivalent to a major in accounting, of which required credits or courses may be

taken at any 2- or 4-year regionally accredited institution of higher education.

The Board also voted to amend section 302 of Title 2 so that applicants for an initial license shall complete practical work experience that is approved by the Board and that is obtained over a period of not more than 6 years, as well as to make other changes indicated below:

**§2-302 Qualifications of applicants**

(a) To qualify for a license, an applicant shall be an individual who meets the requirements of this section.

(b) The applicant shall be of good character and reputation.

(c) The applicant shall be at least 18 years old.

(d) The applicant shall meet the educational requirements under § 2-303 of this subtitle.

(e) Except as otherwise provided in this subtitle, the applicant shall pass an examination given by the Board under this subtitle.

(f) The applicant for an initial license shall complete practical work experience that is approved by the Board and that:

(1) is obtained over a period of:

(i) not more than **[**~~3~~**]** *6* years; and

(ii)

**[**~~1. not less than 6 months if the applicant applies before October 1, 2000; or~~

~~2.~~**]** not less than 1 year **[**~~if the applicant applies on or after October 1, 2000~~**]**;

(2) includes providing any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills;

(3) is performed under the direction of:

(i) a licensed certified public accountant; or

(ii) an appropriately qualified professional as determined by the Board;

(4) is obtained through employment in government, industry, academia, or public practice; and

(5) amounts to:

**[**~~(i) 1,000 hours if the applicant applies before October 1, 2000; or~~**]**

*(i)*2,000 hours if the applicant **[**~~applies on or after October 1, 2000~~**]** *seeks to qualify for licensure under either subsection 303(a)(2)(i) or 303(a)(2)(ii) of this subtitle**; or*

*(ii) 4,000 hours if the applicant seeks to qualify for licensure under subsection 303(a)(2)(iii) of this subtitle.*

Upon a motion **(VIII)** by Mr. Young and seconded by Mr. Petito, the Board unanimously approved the language as written aboveand gave the Chairperson of the Board authority to make any necessary changes needed to Follow Maryland Laws and Regulations if needed for the concept sheet.

**New Business**

**Board Elections**

The Board unanimously voted Mr. Petito as the new Chairman of the CPA Board. Mr. Petito will assume the office of Chairman effective July 1, 2025. Mrs. Gray was nominated and elected to be the Secretary/Treasurer, effective July 1, 2025.

**Correspondence**

None

**Public Questions and Comments**

Mrs. Rebekah Olsen expressed her thanks for the work the Board has done. She also thanked Dr. Williams for her work on the Board, and congratulated Mr. Petito and Mrs. Gray on their new roles.

**Hearing**

A hearing started and went on record at 10:33 AM with Court Reporter Kyle Jenkins.

The hearing was postponed to August due to technical difficulties.

**Closed Session**

On a motion **(IX)** by Mr. Petito and seconded by Mr. Wilson, the Board voted to move to a closed session at 11:34 am via a Google Meets teleconference, where log-in information was only provided to Board members and staff.

Date and Time: June 3, 2025 / 11:34 am

Place: Virtual

Persons present: Williams, Wilson, Petito, Pratt, Dunne, and Gray (members), as well as Dorsey, McNeil, and Massie (Staff), and Pambianco (counsel).

Subject matter: disclosures on applications, complaint committee report, and minutes of May closed session.

**Return to Open Session**

Upon a Motion **(X)** by Mr. Petito and seconded by Mr. Young, the Board unanimously approved the motions made during the Closed Session.

Upon a motion **(XI)** by Ms. Pratt and seconded by Mr. Young the Board adjourned at 11:54 am.

**Summary of Closed Session**

**NEXT MEETING:** Tuesday, **August 5, 2025**, via Google Meets teleconferencing at 9:00 AM

\_\_\_\_ With corrections \_\_x\_Without corrections

Signature on file 8/22/2025

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chairman Date